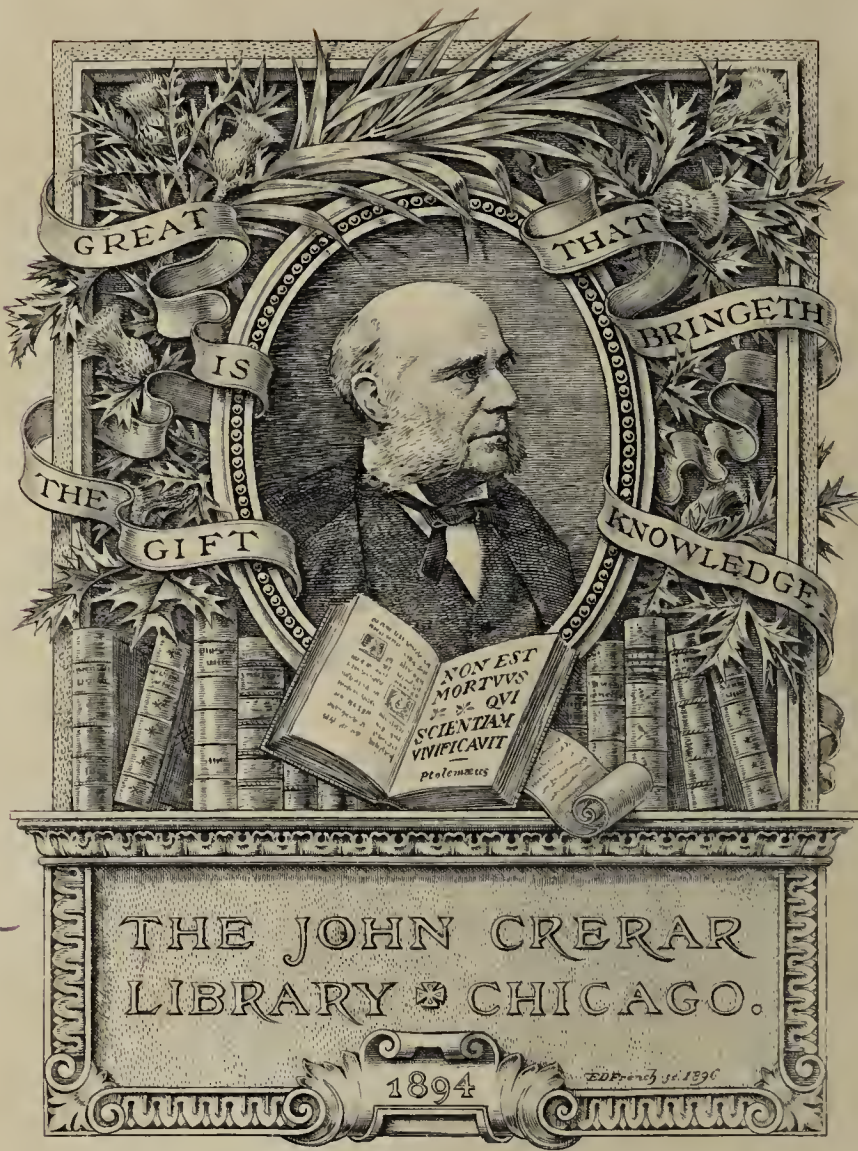


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Illinois. Legislature. Laws governing  
the assessment of property and ...taxes  
in the City of Chicago. (1873)



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ILLINOIS HISTORICAL SURVEY



LAWS  
GOVERNING THE ASSESSMENT OF  
PROPERTY  
AND THE  
LEVY AND COLLECTION OF TAXES  
IN THE  
CITY OF CHICAGO.

[Passed at the Regular Session of the General Assembly of 1873.]



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# ASSESSMENT OF PROPERTY AND THE LEVY AND COLLECTION OF TAXES.

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An act in regard to the assessment of property and the levy and collection of taxes by incorporated cities in this state.

1. POWER TO LEVY TAXES FOR CERTAIN PURPOSES.] Act April 15, 1873. SECTION 1. That in all incorporated cities in this state, the city council may, by ordinance, annually, levy and collect city taxes on real and personal property within the city :

First. For general and contingent expenses, or any other expenses not herein otherwise provided for.

Second. For supplying and maintaining schools and erecting and repairing school houses.

Third. For the erection of a city market, bridewell or house of correction, or other public buildings, purchase of grounds therefor, the building of bridges, improvement of the river or harbor, for improving the sanitary condition of the river or harbor, or any other permanent improvement.

Fourth. A tax of sufficient amount to meet the interest accruing on the indebtedness of the city.

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*Fifth.* To provide for a sinking fund, or funds, for the payment of the general or special indebtedness of the city ; and no city shall hereafter contract any debt without, at the same time, providing for the annual levy and collection of a direct tax sufficient to pay the interest, and the principal when it falls due. All money raised for any sinking fund shall be invested in the purchase of bonds of said city—such purchase to be made, from time to time, as directed by the mayor—and all bonds so purchased shall be immediately retired and canceled, in the presence of the city council, at some stated meeting thereof. No sinking fund shall be used for any other purpose than the purchase of city bonds or the payment of the city indebtedness upon account of which such sinking fund was raised : *Provided*, that no tax shall be levied under this section, unless two-thirds of all the aldermen elected shall vote in favor of the same.

*Sixth.* A tax of sufficient amount, when required, to provide for the expense incurred in making any public improvement, caused by any casualty or accident happening after the making of the annual appropriations for such year, or to pay any judgment that may have been recovered against the city during such previous year.

*Seventh.* To levy taxes for the building, extension and maintenance of sewers ; for the laying and extension of water mains or pipes, and for establishing and maintaining of water works ; for the lighting of the city, and to establish and maintain gas works.

**2. ASSESSOR AND COLLECTOR TO BE ELECTED—ASSISTANTS APPOINTED—POWERS OF.]** *Ibid.* SEC. 2. There shall be one assessor and one collector, who shall be elected, by the people, at the time fixed by law for electing the mayor of the city, and the term of office of the collector shall be the same as that of the mayor, and the collector shall give bonds for the faithful performance of the duties of his office, in such manner, form and amount as the common council may, by ordinance, provide. The city council may authorize such assessor to appoint such number of assistant assessors as the city council may adjudge necessary. The city council may prescribe the duties and define the powers of such assessor (and of such assistant assessors, if appointed), by ordinance : *Provided*, that such assessors shall have the same powers that assessors may possess, under the general laws of the state for the assessment of state and county taxes, not inconsistent with this act ; and the city council may, by ordinance, prescribe the form of all assessment books or rolls.

**3. PROPERTY ASSESSED AT ACTUAL VALUE—ALL PROPERTY ASSESSED.]** *Ibid.* SEC. 3. The assessor shall assess all taxable real and personal estate at its real or true value, as defined by the state revenue laws. All personal property of every nature and kind, having its actual situs within the city, shall be assessed for municipal purposes, whether the owner resides in the city or not ; this provision to extend to and include the property of railroads and the proportion of rolling stock of all such railroads or railway companies as run cars or trains into the city by lease of road-bed or track, the same as though such companies owned the track or road-bed ; such railroad property to be assessed and such proportion to be ascertained and apportioned in



accordance, as near as may be, with the statutes regulating the manner of listing and valuing the property of railroads for state and county taxation.

**4. PERSONAL PROPERTY TO BE ASSESSED AS OF MAY 1.]** *Ibid.* SEC. 4. Personal property shall be listed, for municipal purposes, with reference to the quantity on hand and owned on the first day of May in the year for which the property is required to be listed, including the property purchased on that day.

**5. GENERAL REVENUE LAW APPLY AS TO DUTIES OF ASSESSORS.]** *Ibid.* SEC. 5. All the provisions of the general revenue laws of this state, so far as the same are applicable, concerning the levy and assessment of taxes for state and county purposes and the duties of assessors, shall be in force and apply to all cities in this state, unless in conflict with this act.

**6. ASSESSMENT ROLL TO BE FILED—BOARD OF EQUALIZATION—DUTIES OF.]** *Ibid.* SEC. 6. When the assessor shall have completed the assessment of the taxable real and personal estate of said city he shall file the same in the city clerk's office; and the mayor, city clerk and assessor shall fix upon a day, not less than seven nor more than thirty days from the date of the filing of said assessment, for the hearing of objections to the assessment; and they shall give notice of the time and place of such hearing by written or printed notices, one to be posted in each ward in such city at least one week before the day fixed for such hearing, and by one insertion in a newspaper published in the city (if any there shall be) at least one week before the day fixed for such hearing; any person feeling aggrieved by the assessment of his property may appear at the time specified and make his objections.

**7. OBJECTIONS MAY BE HEARD AND ASSESSMENT REVISED.]** *Ibid.* SEC. 7. The said mayor, city clerk and assessor, constituting the board of equalization, shall meet at the time and place designated to revise and correct the said assessments. They shall hear and consider all objections which may be made, and shall have power to make all proper corrections and supply omissions in the assessment, and, for the purpose of equalizing the same, to alter, add to, take from, and otherwise correct and revise the same. They shall continue in session during three business hours of each and every secular day, for not less than three nor more than ten successive days, as the city council may direct. Thereafter no change, amendment or alteration shall be made, nor shall any tax or portion thereof be refunded. A majority of such board shall constitute a quorum.

**8. FINAL TAX LIST—DUTY OF CLERK AS TO SAME—TO BE SIGNED.]** *Ibid.* SEC. 8. When such revision has been completed, the same shall be deposited with the city clerk, who shall enter in a book or books, to be prepared for that purpose, a complete list of all the taxable real and personal estate in said city, according to the assessment as returned by said assessor, and revised by the board of equalization, showing, in a proper column, ruled for that purpose, the names of the different owners so far as they appear in said revised lists, and in another column the amount of the valuation in each case. Said book or books shall also have ruled therein an appropriate column for extending or inserting the amount of taxes which may be levied upon said property. Said book or books shall constitute the tax list of real



and personal estate for such year. The clerk shall also add up the valuations in such list, and the aggregate amount thereof shall be entered by him at the foot of the appropriate column in the last page. When the said tax list shall have been so completed, it shall be signed by the mayor, city clerk and assessor, or a majority of them, and left in the custody of the city clerk.

**9. TAXES, HOW TO BE LEVIED.]** *Ibid.* SEC. 9. The city council shall thereupon, by ordinance or resolution, levy such sum or sums of money as may be necessary for the several purposes for which taxes are herein authorized to be levied, specifying the purpose for which the same are levied; but the aggregate amount of taxes levied for any one year shall not exceed the rate of three per cent. upon the aggregate assessed valuation of all property assessed.

**10. CLERK TO COMPUTE AND EXTEND AS ONE TAX—WARRANTS TO BE ATTACHED TO TAX LIST.]** *Ibid.* SEC. 10. It shall be the duty of the city clerk to estimate the several taxes levied by the common council, computing them together as one tax, and to insert the total amount of such taxes in the appropriate column of said tax lists opposite to the person or property chargeable therewith. When completed the city clerk shall attach to said tax list a warrant, under the corporate seal, signed by the mayor and city clerk, directed to the collector, commanding him to make, levy and collect, as the taxes of such year, the several sums of money set opposite to the real and personal estate or persons in said tax list mentioned or described, of the goods and chattels of the respective owners of such real and personal estate, which warrant shall designate the names and rates of the several taxes therein, and shall specify the aggregate amount of taxes to be collected, and shall also command the collector to collect the same, from the persons or property named in said list, according to law. Said tax list, with the warrant attached, shall be delivered to the collector by the city clerk, and shall constitute the only process necessary to be issued for the collection of the annual city taxes. The city clerk shall take a receipt from the collector for the said tax lists, specifying the aggregate amount of taxes levied, and the respective amounts levied upon real estate and personal property.

**11. COUNCIL MAY FIX DATE OF RETURN OF WARRANT.]** *Ibid.* SEC. 11. The city council may, by resolution or ordinance, order and direct that a return of any warrant issued to the city collector shall be made at a time to be specified in such ordinance or resolution.

**12. COLLECTOR—HIS DUTIES.]** *Ibid.* SEC. 12. Upon the receipt of any warrant for the collection of the annual taxes, special taxes or any special assessment on real or personal property, the collector shall forthwith give ten days' notice, by publication in any newspaper published in said city, or, if no newspaper is published in said city, by posting written or printed notices in four public places in the city, that such warrant is in his hands for collection, briefly describing its nature, and requesting all persons interested to make immediate payment at his office. In the notice so to be published or posted, he shall notify all parties interested that after the expiration of thirty days from the date of receiving such warrant he will levy upon the personal property of all who shall have failed to pay; and at the end of thirty days,



or as soon thereafter as may be, he shall so levy if personal property belonging to such delinquent person or persons can be found; and he shall be liable for their tax in case of neglecting so to do. Said taxes shall be a lien upon any property, real or personal, that such delinquent may have or may thereafter acquire until paid; and the collector or his successor in office may at any time thereafter levy and collect the same. But nothing in this section shall be so construed as to prevent the collector from levying at any time after the publication or posting of the ten days' notice above required.

**13. COLLECTOR MAY APPOINT DEPUTIES.]** *Ibid.* SEC. 13. The city collector may appoint such number of deputies as the city council may adjudge necessary. All the city collector's papers, books, warrants and vouchers may be examined at any time by the mayor or city clerk, or any member of the city council, or by any tax payer of said city. The collector shall weekly, or oftener if the city council so direct, pay over all the money collected by him from any person or persons or associations to the city treasurer, taking his receipt therefor in duplicate, one of which receipts he shall at once file in the office of the city comptroller, if there be one, and if there is no city comptroller, then in the office of the city clerk.

**14. TAX A LIEN FROM MAY 1—OWNER ON THAT DAY LIABLE—TRANSFER NOT TO EFFECT LIEN—FEES OF COLLECTOR.]** *Ibid.* SEC. 14. All taxes, general or special, and special assessments, levied by the city council, shall be a lien upon the real estate on which the same may be imposed, and said lien shall continue until said taxes, special taxes and assessments are paid. Every person owning real property on the first day of May, including all such property purchased on that day, shall be liable for the taxes thereon for that year. The city taxes shall also be a lien on the personal property of all persons owing taxes from and after the delivery to the collector of the warrant; and no sale or transfer of said property shall effect the lien, but the said property may be seized by the collector, wherever found, and removed, if necessary, and sold, to discharge the taxes of the person owing the same; and the same proceedings may be resorted to by the collector upon any warrant issued for the collection of a special assessment or special tax. Upon such seizure of personal property, by such collector, he shall forthwith advertise and sell the same in the manner provided by law for sales by constables upon executions issued by justices of the peace, and the fees of the collector for making any levy and sale of property shall be the same as allowed to constables for levy and sale of property on execution, and the costs shall, in all cases, be collected out of the property of the person against whom the levy is made.

**15. RETURN TO BE MADE.]** *Ibid.* SEC. 15. It shall be the duty of the collector, within such time as the city council may, by ordinance, provide, to make a report (or return) in writing, to the general officer of the county authorized and designated by the general revenue law of this state to advertise and sell lands for taxes due the county and state, of all lands, town lots and real property on which he shall have been unable to collect taxes, special taxes and special assessments, with the amount of such taxes, special taxes and special assessments due and unpaid, respectively, thereon, with a



brief description of the nature of the warrant or warrants received by him authorizing the collection thereof; which report or return shall be accompanied with the oath of the collector that the list is a correct return and report of the lands, town lots and real property on which the taxes and special taxes and special assessments, levied by authority of the city, remain due and unpaid; that he is unable to collect the same, or any part thereof, and that he has given the notice, required by law, that said warrant had been received by him for collection. Said report or return, when so made, shall be prima facie evidence that all the forms and requirements of the law in relation to making said report or return have been complied with, and that the taxes, special taxes and special assessments mentioned in said report or return are due and unpaid.

**16. DUTY OF COUNTY COLLECTOR ON RETURN MADE—SALE OF DELINQUENT PROPERTY—HOW MADE—PROCEEDING—APPEAL.]** *Ibid.* SEC. 16. When said general officer shall receive the report or return, provided for in the preceding section, he shall proceed to obtain judgment against said lots, parcels of land and property for said general taxes, special taxes and special assessments remaining due and unpaid, in the same manner as may be by law provided for obtaining judgments against lands for taxes due and unpaid the county and state; and shall, in the same manner, proceed to sell the same for the said general taxes, special taxes and special assessments remaining due and unpaid. In obtaining said judgment and making said sale, the said officer shall be governed by the general revenue laws of this state, except when otherwise provided herein. And the city council may, by ordinance or resolution, fix and determine the term of the county court at which the said general officer shall apply for judgment against the said lots, parcels of land and property: *Provided*, there shall be but one sale in any one year for any general taxes, special taxes or special assessments levied by authority of such city, which sale may be at the same or a different time from the sale for state and county taxes, as the city council may, by ordinance or resolution, provide. Upon any such application for judgment, the county court shall have like jurisdiction and powers, and like proceedings shall be had, as near as may be, as upon application for judgment for state and county taxes; and upon an appeal from the judgment of the county court, the like proceedings shall be had and the like jurisdiction and like powers shall be exercised by courts and officers as in case of appeals from the county court upon applications for judgments for state and county taxes: *Provided*, however, that no appeal shall be allowed from any judgment of the county court against any property returned as delinquent under this act, unless the party appealing from such judgment shall first give bond with two sureties, to be approved by the court, in a penalty at least double the amount of the judgment, interest and costs appealed from, conditioned that he will prosecute his appeal with effect, and in case of failure therein, pay and satisfy such city the amount of the judgment appealed from, with all damages, interest and costs which such city may have sustained by reason of such appeal, and upon the affirming of such judgment of the county court the supreme court shall render judgment for twenty per cent. for damages.



**17. CITY COLLECTOR TO COLLECT UP TO TIME OF SALE.] Ibid. SEC.**

17. The city collector shall have power to receive and collect any of the general taxes, special taxes or special assessments mentioned in said report up to the time of the actual sale of any such lot, parcel of land or property, and it shall be his duty forthwith to report the fact of such payment to the said general officer, who shall mark the same paid upon his books and upon said report (or return): *Provided, however,* the city collector may close his office for the payment of said taxes and assessment a sufficient length of time before the day fixed for the application for judgment to enable such general officer and city collector to compare and correct the reports of taxes and assessments paid, with the list of delinquent property returned to such general county officer.

**18. CITY TREASURER TO ATTEND SALE AND RECEIVE MONEYS—FEES ON SALES.] Ibid. SEC. 18.** It shall be the duty of the city treasurer to attend to such sale, and all moneys bid and paid at such sale for any such city taxes, special taxes or special assessments, shall be paid to the treasurer of such city, and no other person; and it shall be the duty of the city treasurer, upon the close of such sale, to make a report to the city comptroller, if there be one; if none, to the city clerk, specifying therein the lots, parcels of land and property upon the sale of which the same was received, and a description of the lots, parcels of land and property purchased by the city. The city council shall, by ordinance, provide for the payment of the expenses of such sale, and shall fix the compensation to said officer for making the sale, which shall be in lieu of all fees therefor: *Provided, however,* there shall be paid such general officer the same fees for advertising, making list for the printer and making out the delinquent list, and to the county clerk the like fees as provided to be paid for like services in regard to property delinquent for state and county taxes, which said fees or costs shall be extended and collected against the lots, land and real property, as in case of property delinquent for state and county taxes.

**19. REDEMPTION ALLOWED.] Ibid. SEC. 19.** After making said sales the record and list of lots, parcels of land and property sold thereat, shall remain in the hands of the clerk of the county court, and redemption shall be made as provided for by the general revenue law of the state.

**20. PROVISIONS OF GENERAL REVENUE LAW TO APPLY.] Ibid. SEC. 20.** All the provisions of the general revenue law of this state relating to the redemption or deeding of any property so sold, and the manner of obtaining a deed, and the effect of the same, shall be in full force and apply to all sales made in pursuance of this act.

**21. PENALTY IF COLLECTOR ALLOWS PROPERTY TO BE SOLD, TAX BEING PAID.] Ibid. SEC. 21.** If the collector shall receive any moneys for taxes or assessments, giving a receipt therefor, for any land or parcel of land, and afterwards return the same as unpaid to the general county officer authorized to sell lands for taxes, or shall receive the same after making such return, and the same be sold for tax or assessment which has been so paid and receipted for by himself or his clerks, he and his bond shall be liable to the holder of the certificate given to the purchasers at the sale, for the amount



of the face of the certificate, and fifty per cent. additional thereof, to be demanded within two years from the date of the sale, and recovered in any court having jurisdiction of the amount.

**22. COUNCIL MAY ELECT TO RAISE MONEYS UNDER GENERAL REVENUE LAWS.]** *Ibid.* SEC. 22. The city council of any city shall have power, at any time, in lieu of the mode herein provided for the assessment and collection of general city taxes, to, by resolution or ordinance, elect to certify to the county clerk the amount or amounts required to be raised by taxation upon the assessment of property for state and county taxes, and to collect the taxes for said city, in the manner provided for in the general revenue laws of this state, and in such case to abolish the office of the city assessor and the city collector: *Provided, however,* that nothing in this section contained shall be so construed as to prevent such corporation at any time thereafter from providing for the assessment and collection of taxes by ordinance, and in the manner in this act hereinbefore set forth.

**23. TAX COMMISSIONER MAY BE APPOINTED—HIS POWERS.]** *Ibid.* SEC. 23. The city council may, in their discretion, provide, by ordinance, for the appointment of a city tax commissioner, fix his term of office and salary, and confer upon him such powers, and provide for the performance of such duties by him as the city council may deem necessary and proper; and all the provisions of this act relating to the duties of the city clerk or the powers of the city clerk, in connection with the assessment of property, the equalization of such assessments, or the levy or collection of taxes, special taxes or special assessments, shall be exercised and performed by such city tax commissioner, if there be one appointed; and, to that end and purpose, wherever in this act heretofore the words "city clerk" or "clerk" are used, they shall be held to mean "city tax commissioner," and wherever the "city clerk's office" or "clerk's office" is referred to, it shall be held to mean "city tax commissioner's office," and the term "city council" shall be held to include the common council of any city.

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3. Return where warrant destroyed.
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5. Proceeding on application for judgment.
6. Collectors to pay over moneys.
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## SECTION.

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An act in regard to the assessment and collection of taxes in incorporated cities, towns and villages, for the year A. D. 1872, and prior years.

PREAMBLE.] *Act March 28, 1873.* WHEREAS: Certain incorporated cities, towns and villages within this state have proceeded, under the provisions of their respective charters, in the assessing, levying and collection of their respective municipal taxes for the year A. D. 1872, for the reason that it was believed that the general revenue law was not applicable to said year, and other incorporated cities, towns and villages have certified to the county clerk of their respective counties, under the provisions of the said general revenue law, the same being entitled "An act for the assessment of property, and for the levy and collection of taxes," in force July 1, 1872; and, whereas, it is desirable to remove all doubt as to the validity of the tax levies of incorporated cities, towns and villages for said year A. D. 1872,



CERTAIN TAXES LEGALIZED.] SECTION 1. *Be it enacted by the People of the state of Illinois, represented in the General Assembly,* That the taxes assessed or levied by any incorporated city, town or village in this state for, or during the year A. D. 1872, under or in accordance with the provisions of the charter of such city, town or village, and all proceedings had by such city, town or village, and the officers of any such city, town or village, as to such assessment, levy or the collection of any such taxes, shall be and are hereby declared to be as legal and valid and of like effect as if said act for the assessment of property and for the levy and collection of taxes, in force July 1, A. D. 1872, had not been passed.

RETURN OF DELINQUENT LIST—APPLICATION FOR JUDGMENT.] *Ibid.* SEC. 2. Any city collector or other collector having the rolls or warrants for the collection of the taxes so assessed and levied by any such city, town or village, for or during said year A. D. 1872, shall, at such time as may be designated by the legislative authority of any such city, town or village, return to the sheriff in counties not under township organization, and to the treasurer in other counties as county collector, a list of the real estate on which the taxes so assessed or levied by the authority of such city, town or village shall remain unpaid at the time of such return, together with the amount of the municipal taxes assessed and levied thereon, as shown by such rolls or warrants. It shall be the duty of the sheriff or county treasurer, as county collector, to advertise, and at such term of the court as may be directed by the legislative authority of such city, town or village, to apply for judgment, and when judgment is obtained, to sell or offer for sale such delinquent real estate, in the manner that real estate delinquent for state and county taxes is disposed of under the laws of this state in force and then applicable to the county in which such real estate is situated, but it shall not be required that the dates fixed by such laws shall be observed, with respect to the returns required to be made to the sheriff or county treasurer as county collector under this act; but the relative times fixed and determined by said laws for the advertisement, judgment, sale and redemption for state and county taxes shall be observed in all proceedings under this act, unless otherwise in this act provided.

RETURN WHERE WARRANT DESTROYED.] *Ibid.* SEC. 3. The amount of any tax heretofore assessed or due on any real estate for any prior year or years, and remaining unpaid for any cause whatever, together with a list of the real estate upon which the same shall have been levied, may be returned to the sheriff or county treasurer by the collector making the return, provided in section two hereof, at the same time that he makes such return; and where any rolls or warrants for the collection of any such taxes, for any prior year or years, shall have been destroyed, by fire or otherwise, such collector shall make his return as to the said real estate upon which such taxes assessed for such prior year or years remain unpaid, and the taxes unpaid thereon, from the best information that he can obtain. And all the provisions of this act, relating to the taxes mentioned in said section two, the return and the collection thereof, shall apply to the taxes authorized to be returned by this section.

COUNTY TREASURER—POWERS AND DUTIES OF.] *Ibid.* SEC. 4. The county treasurer, or sheriffs as county collectors, upon any return being made to them under this act, shall have all the powers and perform all the duties in regard to the collection of the taxes so returned, the advertisement thereof, the application for judgment and order of sale on the delinquent property so returned and making sale thereof, and in all other matters pertaining to such taxes, as such county collectors have as collectors of state and county taxes in their respective counties, and the county court shall have like jurisdiction as in case of state and county taxes.

APPLICATION FOR JUDGMENT—PROCEEDING.] *Ibid.* SEC. 5. All payments of delinquent taxes, after such return, shall be made to the county treasurer or sheriff at his office; and said county collector shall collect and enforce the payment of all taxes for municipal or other purposes, where a return thereof shall have been made by them as unpaid, in the same manner as such county collectors may be authorized to collect and enforce the payment of state and county taxes; and county courts shall have jurisdiction to hear any application for judgments and orders of sale made by any such treasurer or sheriff as county collector, to enable him to collect and enforce the payment of taxes which may have been returned to him in pursuance of this act; and such courts shall have like powers, and like proceedings may be had, as near as may be, as by then existing laws shall be provided to be had on application for judgment and order of sale for state and county taxes: *Provided, however,* that in the notices to be given of the intended application for judgment and order of sale, the time when the sale will commence shall be fixed for the second Monday of the month succeeding the month at which such intended application for judgment and order of sale is to be made. When the legislative authority of any such city, town or village, shall direct that the application for judgment and order of sale for such taxes shall be made at the same time that the next application shall be made in such county for the judgment and order of sale for state



and county taxes, the notices or advertisements, judgments and orders of sale and other proceedings may have separate headings indicating the lots or tracts of land taxed or assessed, and the amount of the municipal taxes, and costs against such lot or tract of land. If from any defect in the proceedings, or for any other cause, judgment and order of sale cannot be obtained for the whole or any part of the municipal taxes so returned, new proceedings may be had under this act for so much as judgment and order of sale was not obtained for, to be collected with the next annual taxes of such city, town or village. The statement in writing (or return) made to any county treasurer, or sheriff as county collector under this act, shall, on the application for judgment and order of sale, be prima facie evidence that all the requirements of the law have been complied with in the assessing and levying the taxes therein returned as unpaid, and in the making of such "return;" and also shall, in such application for judgment and order of sale, be prima facie evidence that the taxes and assessments therein returned as unpaid, are due and unpaid.

COLLECTORS TO PAY OVER MONEYS.] *Ibid.* SEC. 6. The county treasurers, or sheriffs as county collectors, of the several counties, having received a "return" of any unpaid taxes under this act, shall keep a true account of all moneys by them collected on account thereof; and shall, as often as once in each month, and as often as once a week if demanded, pay over the amounts collected to the municipality or other authorities or persons entitled to receive the same: and upon sale having been made of such delinquent lands or lots, shall immediately make a final settlement, and pay over to the proper officers, authorities or persons, the full amount that shall then be in his hands, less his fees, which shall be the same as provided by law for the collection of state and county taxes by such officer. All the provisions of said act entitled, "An act for the assessment of property, and for the levy and collection of taxes," in force July 1st, 1872, as to the manner of conducting the sale, the issuance of certificates of purchase, the redemption from sale and the issuance of deeds upon such certificates, as to the state and county taxes, shall apply to, and be in force as to, the taxes returned under the provisions of this act.

PERSONAL ACTION FOR TAXES.] *Ibid.* SEC. 7. A personal action may be had, either in debt or assumpsit, by the municipal incorporation, either in its own name or by the county collector to the use of any such municipal incorporation, for any taxes on real or personal property, for the amount of the taxes levied thereon by such municipal incorporation, prior to the year A. D. 1873. And upon the trial of such action, a certified copy of so much of the warrant issued by authority of any such city, town or village, as describes the property upon which such tax was levied, and the amount of such tax and to whom assessed, together with the certificate of the officer to whom such warrant was issued, or his successor in office, that such tax remains unpaid, or in case of the destruction of any such warrant, a certified copy of so much of the assessment roll as describes the property assessed, and shows the valuation thereof and to whom assessed, together with a certified copy of the ordinance levying such tax, shall be prima facie evidence that such tax is due from the person to whom it is assessed and unpaid, and shall be sufficient to authorize judgment against the person or persons to whom the same was assessed, to be entered in favor of such municipal incorporation for the amount of such tax (and interest, if any there shall appear to be due thereon), unless such prima facie evidence shall be rebutted. In case any such assessment roll, or any such warrant does not show to whom the said property was assessed, the court shall receive all such evidence as may have a bearing on the case, and as may enable the court to determine whether or not the defendant is liable for the taxes claimed in any such action. Upon the rendition of judgment, an execution may issue as in case of other personal judgments, and may be collected in the same manner.

THE PERSONAL ACTION CUMULATIVE TO OTHER REMEDIES.] *Ibid.* SEC. 8. The personal action for the collection of such taxes shall be cumulative to the remedy hereby provided for their collection by a return to the county treasurer, or sheriff as county collector, and the lien of such taxes, on the property assessed, shall continue until such taxes are paid by sale of the property assessed, or otherwise: *Provided, however,* there shall be but one satisfaction of such taxes; and upon payment of such taxes, all proceedings for the collection thereof shall be discontinued; but the court shall have power to adjudge the costs upon such discontinuance as it may deem just and equitable.

AMENDMENT OF PLEADINGS.] *Ibid.* SEC. 9. In all judicial proceedings of any kind had under this act, all amendments may be made which, by law, could be made in any personal action pending in such court, and no assessment of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax lists or assessment rolls, or on account of the assessment rolls or tax lists not having been made, completed or returned within the time required by law, or on account of the property having been charged or listed



in the assessment or tax list without name, or in any other name than that of the rightful owner; and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collecting of the taxes, not affecting the substantial justice of the tax itself, shall vitiate or in any manner affect the tax or the assessment thereof; and any irregularity or informality in the assessment rolls or tax lists, or in any of the proceedings connected with the assessment or levy of such taxes, or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes, may be in the discretion of the court corrected, supplied and made to conform to law by the court, or by the person (in the presence of the court) from whose neglect or default the same was occasioned.

APPEAL TO SUPREME COURT—WRIT OF ERROR—CONDITIONS.] *Ibid.* SEC. 10. Writs of error may be prosecuted to the supreme court, as now provided by law, on judgments or orders of county courts, in any such proceeding, subject to the conditions, hereinafter contained, in case such writ of error is to operate as a supersedeas; and appeals shall also be allowed to the supreme court (and not elsewhere), as now provided by law in like cases to the circuit court, from any judgment or order of sale made by any county court respecting any property returned as delinquent under the provisions of this act; but no appeal shall be allowed, nor shall a writ of error operate as a supersedeas to the defendant in any such proceeding unless he shall, before taking such appeal or swearing out such writ of error, deposit with the county collector an amount of money, equal to the amount of the judgment and costs, to be applied as hereinafter provided, and give bond, with security, conditioned for the payment of all costs and damages that may be sustained by reason of such appeal or writ of error; such bond to run to the people of the state of Illinois, for the use of such city, town or village claiming such taxes; but upon an appeal by such city, town or village, no bond shall be required. If the judgment of such county court shall be affirmed, in whole or in part, it shall be the duty of the supreme court, upon such affirmance, to enter judgment for the amount of such taxes with ten per cent. damages added thereto; and the supreme court shall make order that the amount so deposited with the collector as aforesaid, or so much thereof as may be needed, shall be credited upon the judgment so rendered, and execution may issue for the balance of said judgment, damages and costs. The clerk of the supreme court shall transmit to said collector a certified copy of the order of affirmance, and it shall be the duty of said collector, upon receiving such order, to apply so much of the amount deposited with him by the defendant as shall be necessary to satisfy the amount for which judgment shall have been rendered in the supreme court, and shall account for the same as though such taxes had been paid by the defendant in discharge of the judgment. If the judgment of such county court shall be reversed and the cause remanded, the county court shall have power to rehear such cause and shall have all such powers upon such rehearing as is provided in section nine (9) of this act. Should the judgment, upon such rehearing, be against the defendant for the amount of said taxes claimed to be due, or any part thereof, and the same not appealed from, or a writ of error be not prosecuted with supersedeas thereon, as provided by this act, the court shall cause to be certified to said collector the amount of such judgment, and thereupon the county court shall order said judgment to be credited with the amount of such deposit in the hands of said collector or so much thereof as will satisfy said judgment, and the collector shall charge himself with the [amount] so certified to him, as taxes collected under said judgment out of the deposit aforesaid: *Provided*, that nothing herein shall be construed as requiring the defendant to make an additional deposit in case of more than one appeal or writ of error being prosecuted in such proceedings. If upon final hearing it shall be adjudged that said taxes, or any part thereof, are not due and owing from the defendant, it shall be the duty of the collector to pay over to the defendant the amount of money so deposited, or such part thereof, as shall remain after satisfying the judgment to the extent it shall be found against the defendant.

INFORMALITY IN RETURN TO COUNTY CLERK.] *Ibid.* SEC. 11. When the proper authorities of any incorporated city, town or village shall have certified to the county clerk the several amounts, or the amount which such city, town or village required to be raised by taxation, in pursuance of section one hundred and twenty-two (122) of said "act for the assessment of property, and for the levy and collection of taxes," in force July 1, 1872, and the amounts or amount so certified, shall have required, or shall require such county clerk, in pursuance of the provisions of said act, to extend upon the proper valuation of property in such city, town or village, a rate per cent. which is or will be in excess of the rate per cent. of taxation limited by the charter of any such city, town or village, such certificate of the amounts or amount required so made, and the rate per cent. and tax so extended, or so to be extended by such county clerk, shall be as legal and valid to all intents and purposes as if the charter

of such city, town or village contained no limitation or restriction as to the rate per cent. of taxation.

APPLICATION OF THE ACT.] *Ibid.* SEC. 12. The provisions of this act shall be applicable to all taxes or water assessments levied under the provisions of the charter of any such incorporated city, town or village.

EMERGENCY.] *Ibid.* SEC. 13. It being important that the incorporated cities, towns and villages in this state should receive their revenues, to be derived from taxation, at as early date as practicable, an emergency has arisen requiring this act to take effect immediately; therefore this act shall be in force from and after its passage. 25.





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